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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 529 OF 2004

M/s. Colaba Carpet Industries ... Appellant

Versus

Ass. Commissioenr of Income Tax Respondent

Ms. Aasifa Khan for Appellant.

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 19TH JULY,2007

P.C.:

. We have considered the findings recorded by the Assessing Officer in Para 8 of the Order. The Question No. 13 which reads as under :

"Q.13. Any payment which is illegal in nature is not allowable under I.T. Act. You pay commission for which you are not disclosing the address of the parties, it means that these are illegal expenses and not to be allowed as per I.T. Act, 1961. What is your answer?

Ans : I have no comments on this."

. It is clear from this that the assessee was not ready to disclose address, name of the agent or

nature of the commission paid. In this context, the findings given by the tribunal that these are secret payments. The question therefore of now providing details of payees and other information does not arise.

. In our opinion, these are pure findings of fact, no question of law arises. Hence, appeal rejected.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**